WHAT IS CLAIMED IS:

1. A touch panel comprising:

first and second transparent electrodes disposed in parallel so as to face each other with a predetermined clearance therebetween; and

- a plurality of dot spacers disposed between the first and second transparent electrodes, the plurality of dot spacers being distributed so as to form an image pattern consisting of at least one of a picture, character, symbol and figure.
- 2. A touch panel according to Claim 1, wherein the plurality of dot spacers include a plurality of kinds each having a color different from others, and wherein at least a part of the image pattern is formed by color distinction of the dot spacers.
- 3. A touch panel according to Claim 1 or 2, wherein the plurality of dot spacers are distributed with variation in distribution density, and wherein at least a part of the image pattern is formed by the variation in distribution density.
- 4. A touch panel according to Claim 3, wherein dot spacers distributed with a low distribution density have a larger height than dot spacers distributed with a high distribution density.
- 5. A touch panel according to Claim 3 or 4, wherein the plurality of dot spacers include primary dot spacers distributed with variation in distribution density and secondary dot spacers having a smaller bearing area than the primary dot spacers and arranged at areas where the primary dot spacers are distributed with a low distribution density.